

Complete this form to register your business for a permit to collect and remit sales tax, consumer's use tax, retailer's use tax, withholding tax, automobile rental tax and hotel and motel tax. Depending on business entity type, complete section 1, 2, or 3. You can also register online at tax.iowa.gov for expedited processing.

SECTION 1, or

Type of Entity (check one)

- ☐ Sole Proprietor (One person and not an LLC. Spouses cannot be registered as a sole proprietor.)
☐ Limited Liability – Single Member (File business income on a federal 1040, Schedule C)

Social Security Number (SSN): _____

Last name: _____ First name: _____

SECTION 2, or

Type of Entity (check one)

- | | |
|--------------------------------------|---|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited Liability Company (File business income on IA 1120 Corporate Income Tax Return) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited Liability Partnership (File business income on IA 1065 Partnership Return of Income) |
| <input type="checkbox"/> Association | |
| <input type="checkbox"/> Government | <input type="checkbox"/> Other |

Legal name: _____

Federal Employer Identification Number (FEIN). All businesses must provide their FEIN. The Department may deny your permit application if you do not provide your FEIN. If you have applied but not yet received a FEIN, write "applied for") _____

Individuals Associated with the Entity.

Complete the information below for each individual who might be able to provide information regarding the company's tax payments. This might include an entity officer, employee, etc. The individuals listed must be natural persons. Do not list another entity. Use additional sheets if necessary. Authorizations of authority to act on behalf of the entity may be added, altered, or revoked by completing the IA 2848 IDR Power of Attorney form, the Representative Certification form, or the IA 8821 Tax Disclosure form, as appropriate. Please consult the individual forms for details.

Individual last name: _____ First name: _____

SSN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to act on behalf on the entity? The Iowa Department of Revenue will not be able to disclose information without it. Select one:

- ☐ Yes, is authorized to act on behalf of the entity
☐ No, is not authorized to act on behalf of the entity

Individual last name: _____ First name: _____

SSN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to act on behalf on the entity? The Iowa Department of Revenue will not be able to disclose information without it. Select one:

- ☐ Yes, is authorized to act on behalf of the entity
- ☐ No, is not authorized to act on behalf of the entity

Individual last name: _____ First name: _____

SSN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to act on behalf on the entity? The Iowa Department of Revenue will not be able to disclose information without it. Select one:

- ☐ Yes, is authorized to act on behalf of the entity
- ☐ No, is not authorized to act on behalf of the entity

SECTION 3

Type of Entity

☐ Estate/Trust

Legal name: _____

Estate or trust Federal Employer Identification Number (FEIN): _____

Name of executor, or trustee: _____

Social Security Number (SSN) of the executor, or trustee: _____

Address: _____ City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Does this person have the authority to act on behalf on the entity? The Iowa Department of Revenue will not be able to disclose information without it. Select one:

Select one:

- ☐ Yes, is authorized to act on behalf of the entity
- ☐ No, is not authorized to act on behalf of the entity

Business Information.

Doing business as: _____

For Sole Proprietor, Limited Liability – Single Member or Government, provide primary address.

For all other entity types, provide headquarters address.

Headquarters address (do not write PO Box): _____

City: _____ State: _____ ZIP: _____

Mailing address:

- ☐ Check if same as headquarters address. Mailing address will be used for all correspondence unless otherwise noted.
- ☐ Check if mailing addresses for each permit type requested on this form are different.

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone 1: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Phone 2: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Type of products or services sold: _____

See the North American Industry Classification System (NAICS) for more information. Choose code and description that best describes your business: _____

Permit Type Needed.

By obtaining a tax permit, you are being entrusted to collect money that does not belong to you. Failure to comply with your responsibilities as a permit holder may result in collection actions and the cancellation of your tax permit.

☐ **Sales Tax** (For retailers required to collect and remit sales tax pursuant to Iowa Code sections 423.14A or 423.29.)

Location name: _____

☐ Check if the headquarters address is the same as the proposed business location.

Location address (do not write PO Box): _____

City: _____ State: _____ ZIP: _____

Store number: _____

Enter separate mailing address for all mail related to your sales account:

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone 1: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Phone 2: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Start date for collecting sales tax: _____ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Enter your projected sales tax per year: _____

Will you be a marketplace seller? ☐ Yes ☐ No

Permits and taxes related to sales. Check if applicable.

☐ Hotel and Motel: Rents lodging to transient guests. Lodging includes a hotel, motel, inn, bed and breakfast, cabin, house, apartment, or other place with sleeping quarters. **Hotel and Motel may not be filed annually.**

☐ Automobile Rental: Rents automobiles to customers. **Must be reported quarterly.**

☐ Household Hazardous Material Permit (HHM). For each location selling HHM on a retail basis. See iowadnr.gov/hhm for more information. Manufacturers/distributors will purchase one permit at a fee of \$25 for the first \$3 million in HHM sales. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Fees are not prorated or refunded. Proof of payment constitutes a permit pursuant to Iowa Code 455F.7. Permits are valid through June 30 and must be renewed annually by July 1.

Regular (\$25 fee) ☐

Special (\$125 fee or more) ☐

Include a payment with your application. Make check payable to Iowa Department of Revenue. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

☐ **Consolidated Sales Tax:** Check if you have more than one sales tax permit for this entity and want to file consolidated returns. All locations added will be filed on a single sales return. If your intention is to file multiple sales tax returns, you will need to add a separate sales account with the location. All sales tax permits included in the consolidated permit must have the same legal owner and SSN and/or FEIN. Consolidated permit holders cannot file annually.

Select one:

- ☐ No, I do not have a consolidated permit but need one. Include a list of businesses, their locations and sales tax permit numbers on a separate sheet.
- ☐ Yes, I already have a consolidated permit. Fill in number of locations and the current consolidated permit number.

Number of locations to consolidate: ____ Current consolidated permit number: 0-00- _____

☐ **Retailer's Use Tax** (For remote sellers that **DO NOT** meet the minimum thresholds as outlined in Iowa Code § 423.3(3)).

Enter separate mailing address for all mail related to your retailer's account:

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone 1: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Phone 2: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Start date for selling retail: _____ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Will you be a marketplace seller? ☐ Yes ☐ No

Enter your projected sales tax per year: _____

☐ **Consumer's Use Tax** (Businesses located in Iowa purchasing taxable goods or services consumed in Iowa for which sales tax is not paid when the purchases are made.

Enter separate mailing address for all mail related to your consumer's account:

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone 1: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Phone 2: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Start date for making purchases: _____ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Enter your projected purchases per year: _____

☐ **Income Tax Withholding** (For employers or payers that are required to deduct and withhold Iowa income tax pursuant to Iowa Code section 422.16(1))

Enter separate mailing address for all mail related to your withholding account:

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone 1: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Phone 2: _____ Ext.: _____ Type: Business ☐ FAX ☐ Home ☐ Personal Cell ☐

Start date for withholding: _____ (You are required to file returns every tax period from this date forward until the permit is cancelled.)

Enter your projected income tax withholding per year: _____

Federal Employer Identification Number (FEIN) (If you have applied but not yet received a FEIN, write "applied for"). FEIN is required for Sole Proprietors.: _____

Withholding agent: (At least one is required. Any person who pays, is obligated to pay, or who has control of paying Iowa wages. Also includes anyone responsible for filing returns and remitting tax to the Department. **Withholding agents are personally, individually and corporately liable to the State of Iowa for withholding and paying money withheld. If a withholding agent fails to withhold and pay the required amount, that amount may be assessed against the withholding agent.** A payroll service is not a withholding agent.)

Individual last name: _____ First name: _____

Social Security Number (SSN): _____

Home address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Signature. This application must be signed by the owner, partner, or corporate officer.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this registration form, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

Print name: _____ Phone: _____

Title: _____ Contact email: _____

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information

Submit this form by:

Fax: 515-281-3906

Mail to: ATTN Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines IA 50306-0470

Questions?

Contact Taxpayer Services

Phone: 515-281-3114 or 800-367-3388

Email: idr@iowa.gov